

Exhibit R (Redacted)

Jeffrey D. Auld

[REDACTED]

London SW6 6PP
United Kingdom

06 June 2019

Judge Garaufis
United States District Judge
Eastern District of New York

Dear Judge Garaufis:

My name is Jeffrey Auld. Professionally I am the Chief Executive Officer of Serinus Energy plc. Serinus is a London listed oil and gas company. Prior to assuming the role of CEO at Serinus I have had a 30 year career in Investment Banking both in London and in the United States. I have also been a senior executive at a New York listed oil and gas company. I am writing this letter in support of Michael Cohen, who I have known for approximately 16 years in both a professional and personal capacity.

Through the course of my career, I have had many dealings with Michael and witnessed firsthand how he always conducted himself ethically, professionally and honestly. Professionally both as a senior executive in a company in which Och-Ziff was an investor and during my time as an investment banker, I found Michael to be a thorough and honorable investment manager and counterparty. Working in the international oil and gas arena I was exposed to many situations where thoughtful, analytical and reliable counterparties made the difference between successful transactions and failure. On many occasions I was able to rely on Michael for these qualities. Michael behaved in such a manner and left a great impression on me with regard to his character and professionalism.

Given the length of time that I have known Michael it is no surprise that we developed a social relationship and personal friendship. Socially I have grown to see Michael as a loyal friend. In a number of instances I have used him as sounding board for ideas, both professional and personal, and his insights and advice has allowed me to further my thinking on a number of ideas.

Michael is also a loving and devoted father. Michael and I both have children who compete at a very competitive level in swimming. The dedication of my daughter [REDACTED] and his son

JEFFREY AULD

[REDACTED]
[REDACTED]
LONDON • SW6 6PP

● Page 2

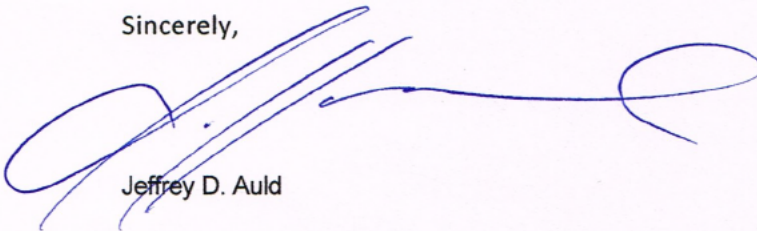
06 June 2019

██████ to their sport amazes me. Our children have very early morning training sessions and long hours in the pool and whilst all of the hard work is done by our children it is also a very demanding sport for parents. Very early morning training sessions, long hours in the pool and extensive travelling to far flung meets mean that parents have to spend a great deal of time to support their children's goals. Many a weekend is spent traveling for a race and supporting the swimmers. Michael is a very supportive father and we often speak of the hours at the pool and the long drives. I know that Michael attends many meets and is there to support ██████ I am humbled to admit that Michael's dedication exceeds my own. On weekends when my wife attends in my place, I will inevitably receive a message from her stating "Michael is here, you should be." This is a real testament to Michael's character that he is prepared to give up so much time in support of his children.

In summary, I have known Michael for approximately 16 years. We have remained in contact through those years and he has demonstrated both his professional credibility and his personal integrity. Michael is one of a very few investment professionals that I have grown to consider a friend.

While these are just a few examples of who Michael is as a person, my hope is that the Court will recognize Michael's personal history and good character and show leniency in the sentencing process.

Sincerely,



Jeffrey D. Auld

JEFFREY AULD

LONDON • SW6 6PP